IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.872 OF 2000

The Commissioner of Income-Tax ..Appellant.

V/s.

M/s.Samir Diamond Manufacturing ..Respondent.

Mr.R.V. Desai, senior counsel with Mrs.S.V. Bharucha for appellant.

Ms.Vasanti Patel for respondent.

CORAM : S.RADHAKRISHNAN AND J.P.DEVADHAR, JJ.

DATED : 31ST JANUARY, 2005.

P.C. :-

1. Heard the learned counsel for the appellant and the respondent. Both the learned counsel for the appellant and the respondent categorically state that the issue involved in the present appeal is squarely covered by the Judgment and order dated 1st August, 2000 of the Division Bench of our High Court in Income Tax Appeal No.579 of 2000 along with Income Tax Appeal No.845 of 2000. A zerox copy of certified copy of the said Judgment dated 1/8/2000 is taken on record and marked as Exhibit 'X' for identification. In view of the above, the present appeal is also allowed. However, with no order as to costs.

(S.RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)